IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY THIRD DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14867 of 2004

Between:

M/s. United Breweries Limited, nacharam IDA, Hyderabad-500 076,
rep. by General Manager, Mr. K.C. Sharma.

..... PETITIONER

AND

1 The Commercial Tax Officer, Nacharam Industrial Development

Area, Hyderabad-500 076.
2 The Appellate Deputy. Commissioner CT, Hyderabad Rural

Division, Hyderabad.
3 The Additional Commissioner (CT) (Legal) (FAC), A.P.,

Nampally, Hyderabad.

....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref: LIII(3)/677/2004 dt. 5.6.2004 as arbitrary, unreasonable, unjustified and restrain the 1st respondent from taking any coercive steps to collect the balance disputed penalty of Rs. 1,84,632/- and Rs. 81,654/- for the assessment years 1997-98 & 1998-99 pending disposal of the appeals before the Sales Tax Appellate Tribunal in T.a.Nos.326 & 329/2004.

Counsel for the Petitioner:MR.S.DWARAKANATH
Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court at the admission stage made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

Heard learned counsel for the parties, and with their consent, the writ petition itself is disposed of at this stage.

Pending appeal before the second respondent, the petitioner had deposited one-third of the disputed penalty. After losing the appeal, he has filed an appeal before the Tribunal and had moved an application for grant of stay, which has been rejected. Since, the petitioner had already paid one-third of the disputed amount when the appeal was pending before the second respondent, we think that stay should have been granted in this case, therefore, this writ petition is allowed. The Tribunal shall proceed with the appeal, in accordance with law. There shall be stay for taking any coercive measures against the petitioner, pending appeal. No order as to costs.

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(BILAL NAZKI, J)

23rd August, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax Officer, Nacharam Industrial Development

Area, Hyderabad-500 076.
2 The Appellate Deputy. Commissioner CT, Hyderabad Rural

Division, Hyderabad.
3 The Additional Commissioner (CT) (Legal) (FAC), A.P.,

Nampally, Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings,A.P., Hyderabd (OUT)

5 Two C.D. copies